



## HEATING OIL INSURANCE FEE RETURN

Mail return and payment to:  
DEPT. OF LICENSING  
FUEL TAX SECTION  
PO BOX 9048  
OLYMPIA, WA 98507-9048  
(360) 664-1852

FOR VALIDATION ONLY — 545-030-141-0001

### ANNUAL REPORTING PERIOD

Year: \_\_\_\_\_

Place an "X" in any  
boxes that apply {

☐ No Operations

☐ Name Change

☐ Amended Return

☐ Address Change

VALIDATED POSTMARK DATE

☐ **Cancel License**

Effective Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Account #**

### Heating Oil Distribution

**Gallons sold for heating (oil fired furnaces, heaters, boilers, etc.)**

1A Diesel

1B Kerosene

1C Stove Oil

1D Other

2 **Total Heating Fuel Distributed** ( Total of line 1A through 1D )

**TOTAL**

### Calculation of Amount Due

3 **Amount Due** (Total heating fuel distributed  
on line 2 multiplied by .006¢ per gallon)

**TOTAL**

EFT Payment ☐

### Signature Required

I certify under penalties of perjury that this return is true, correct and complete to the best of my knowledge.

Signature: **X** \_\_\_\_\_ Title: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_ Telephone: \_\_\_\_\_

***Instructions and General Information on reverse***

## Instructions

- **No operations this period:** If you had no activity during the reporting period, you must still file a return in order to avoid revocation.
- **Amended return:** A separate, amended tax return must be filed to make corrections to a previous tax reporting period's return. It should be completed as if you were re-filing the original tax return (showing the corrected amounts). It cannot be incorporated into the tax return due for the current reporting period.
- **Cancel license:** To cancel your license, place an "X" in the box and provide an effective date. The effective date must be the actual date you ceased business operations or the date you wish to surrender your license while continuing other business operations. Tax returns must be submitted for operations up to the effective date. If the date is not furnished, your license will not be canceled.

### Line 1A through Line 1D

Enter the total gallons sold for heating purposes subject to the insurance fee (oil fired furnaces, heaters, boilers, etc.).

- Line 2** Enter the total heating fuel distributed. This is the sum of Line 1A through 1D.
- Line 3** Multiply the amount on Line 2 by .006¢ per gallon and enter the amount on Line 3. This is the amount of the heating oil insurance fee due for this period. Attach check payable to the Washington State Treasurer. Payments must be in United States funds. If you are transmitting taxes due by electronic funds transfer (EFT), please place an "X" in the EFT box. If this is an **amended** tax return, take the amount reflected on Line 3 and subtract all prior payments made toward **its** reporting period. This is the net amount due with this tax return.

---

## General Information

- Returns must be filed annually. Payment of the net amount due the state (line 3) must accompany the return. If you sell special fuel for heating fuels, you must complete the Washington Heating Oil Insurance Fee Return.
- Tax returns are due on the twenty-fifth day of the month following the end of the reporting period. The postal service postmark on the mailing envelope is used as the day of return receipt.
- Your name, license number and address must appear on the tax return. You must notify the Fuel Tax Section if your address or business name changes. If the business is sold, a **new** application is required.
- For the purposes of this return, "**Heating Oil**" is defined as any petroleum product used for space heating in oil-fired furnaces, heaters, and boilers, including stove oil, diesel fuel, or kerosene. Petroleum products not considered heating oil are fuels used in motor vehicles, marine vessels, trains, buses, aircraft, or any off-highway equipment not used for space heating, or for industrial processing or the generation of electrical energy.
- Round all reported gallons to the nearest whole gallon. Convert liters to gallons at the rate of 3.785 liters per gallon.
- The person signing the tax return must be authorized by the company to do so.
- Information provided on this return may be disclosed to the Internal Revenue Service.